



**FINAL ADMINISTRATIVE DECISION  
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Jonathan Robinson  
DOCKET NO.: 23-01018.001-R-1  
PARCEL NO.: 06-21-204-066

The parties of record before the Property Tax Appeal Board are Jonathan Robinson, the appellant, by attorney Gregory Riggs, of Tax Appeals Lake County in Lake Zurich; and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **No Change** in the assessment of the property as established by the **Lake** County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$41,272  
**IMPR.:** \$95,976  
**TOTAL:** \$137,248

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Lake County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2023 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

**Findings of Fact**

The subject property consists of a 2-story dwelling of wood siding exterior construction with 2,602 square feet of living area.<sup>1</sup> The dwelling was constructed in 1935 and is 88 years old with an effective age of 1960 or 63 years old. Features of the home include a basement with finished area, central air conditioning, two fireplaces, a 304 square foot boathouse, and a 676 square foot garage. The subject site contains 27,446 square feet of residential improved land and 6,683 square feet of lake/lake bottom ground totaling 34,129 square feet of land area. The property is located in Round Lake Beach, Avon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales located within .55 of a mile from the

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<sup>1</sup> The Board finds the best description of the subject property was the subject's property record card submitted by the board of review.

subject. The comparables have sites ranging in size from 11,690 to 76,070 and are improved with 1.5-story dwellings of frame exterior ranging in size from 1,951 to 2,438 square feet of living area. The dwellings were built from 1915 to 1943 with comparable #3 having an effective age of 1966. Comparables #1 and #3 have crawl space foundations and comparable #2 has a basement. Each home has central air conditioning, one fireplace and a garage ranging in size from 399 to 924 square feet of building area. The comparables sold from August 2020 to October 2021 for prices ranging from \$230,000 to \$318,000 or from \$117.89 to \$130.43 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$137,248. The subject's assessment reflects a market value of \$411,785 or \$158.26 per square foot of living area, land included, when using the statutory level of assessment.<sup>2</sup>

In support of its contention of the correct assessment the board of review submitted information on three comparable sales located within .52 of a mile from the subject. The comparables have sites ranging in size from 5,192 to 11,015 and are improved with 1.5-story dwellings of vinyl siding exterior construction ranging in size from 1,276 to 1,760 square feet of living area. The dwellings are 59 to 73 years old. Comparables #1 and #3 have basements. Each home has central air conditioning and a garage ranging in size from 462 to 576 square feet of building area. Comparable #2 has one fireplace. The comparables sold from May 2022 to January 2023 for prices ranging from \$310,000 to \$465,000 or from \$242.95 to \$269.99 per square foot of living area, including land. Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **Conclusion of Law**

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains six comparables sales for the Board's consideration. The Board gives less weight to appellant's comparables #1 and #3 as well as board of review comparables #2 and #3 which lack a basement foundation and/or are 1-story dwellings in comparison to the subject's 2-story dwelling with a basement foundation. In addition, appellant's comparables #1 and #3 sold less proximate in time to the January 1, 2023 assessment than the remaining comparables in the record.

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<sup>2</sup> Procedural rule Sec. 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill.Admin.Code Sec. 1910.50(c)(1). Prior to the drafting of this decision, the Department of Revenue has yet to publish figures for tax year 2023.

The Board finds the best evidence of the subject's market value to be appellant's comparable #2 and board of review comparable #1 which have basements and are more similar in design. However, adjustments to best comparables would have to be considered for differences in age, dwelling size, and basement finish when compared to the subject. The comparables sold in October 2021 and January 2023 for prices of \$318,000 and \$465,000 or \$130.43 and \$264.20 per square foot of living area, including land. The subject's assessment reflects a market value of \$411,785 or \$158.26 per square foot of living area, including land, which is bracketed by the best comparable sales in this record. After considering adjustments to the best comparable sales for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported and a reduction in the subject's assessment is not justified.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Member



Member



Member

DISSENTING: \_\_\_\_\_

CERTIFICATION

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: \_\_\_\_\_

October 15, 2024



Clerk of the Property Tax Appeal Board

**IMPORTANT NOTICE**

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year or years of the same general assessment period, as provided in Sections 9-125 through 9-225, are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for such subsequent year or years directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.

PARTIES OF RECORD

AGENCY

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Jonathan Robinson, by attorney:  
Gregory Riggs  
Tax Appeals Lake County  
830 West IL Route 22  
Suite 286  
Lake Zurich, IL 60047

COUNTY

Lake County Board of Review  
Lake County Courthouse  
18 North County Street, 7th Floor  
Waukegan, IL 60085